

PART III—Section 3

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT

OFFICE OF THE CHIEF OFFICER, TOWN MUNICIPAL COUNCIL, MERCARA.

Notification dated 17th March 1967.

No. C-331/66-67. Notice is hereby given to the inhabitants of the Municipality of Mercara Town, that the Municipal Council, Mercara, in their ordinary General Meeting held on 22nd December 1966, have resolved to impose tax on buildings and lands in lieu of the existing one as detailed in the annexure rules for levy and recovery of taxes on buildings and lands within the Municipal limits of Mercara Town. Any inhabitants of the Municipality objecting to the imposition of taxes or to the amount or rate proposed or to the classes of person or property to be made liable thereto or to any of the exemptions proposed as shown in the annexure rules may within thirty days from the date of publication of this notification in the *Mysore Gazette* may send his objections to the Council in writing. The objections received after the due date will not be considered.

Draft Rules framed under Section 94 of the Mysore Municipalities Act, 1964 for levy and recovery of Taxes on Lands and Buildings, General Sanitary Cess, Water rates and Lighting tax within the limits of Mercara Town Municipality.

Rate of tax.—1 (a) Tax on land within the Municipality of Mercara not occupied by building and not appurtenant to any building or attached thereto for use therewith as a garden or pleasure ground or for the pasturage of animals kept for private use shall be levied at Rs. 2 (two) for every one hundred square meters.

(b) On buildings or lands or both not falling under item (1) of schedule I, Section 94 of the Mysore Municipalities Act, 1964 (or item No. 1 of the Draft Rules) a tax at 8 per cent of the annual rateable value shall be levied in the limits of Town Municipality, Mercara.

(c) General Sanitary Cess.—4 per cent of the annual rateable value.

(d) Water rate or water rates.—7 per cent of the annual rateable value.

(e) Lighting Tax.—3 per cent of the annual rateable value.

(f) Tax on dogs.—One rupee per head per annum.

Exemptions Proposed.—Exemption shall be on buildings and lands belonging to the Municipality of Mercara. Buildings and lands exempted under Section 94 (i) of the Mysore Municipalities Act, 1964 and schools, temples, mosques, public offices, etc

(a) Annual rateable value of the buildings shall be the gross annual rent as defined in clause 1 of Section 2 less the deduction of 16-2/3 per cent of the annual rents and the said deduction shall be in lieu of the allowances for repairs or any other account whatsoever as provided under Section 101 of the said Act.

(b) Title.—These rules may be called the Mysore Municipalities Taxation Rules, 1965.

(c) Definition.—In these rules :

(A) 'Act' means the Mysore Municipalities Act 1964.

(B) 'Form' means a form appended to these rules.

(C) 'Schedule' means a section of that Act.

(d) A notice of every resolutions passed by the Municipal Council imposing a tax shall be published in form No. 1 by the Municipal Council in the Official Gazette by affixing copies thereof in the Notice Board of the Municipal Office and exhibiting copies thereof in the Municipal Reading Room and places considered by the Municipal Council to be the conspicuous place within the Municipality.

3 Every person who is liable to pay tax shall pay the same (except) as otherwise provided at the Head Office of the Municipal Council. The tax shall be recovered by the Chief Officer or any person duly authorised by him in this behalf.

4 Remission or refund of taxes in respect of buildings demolished or destroyed.—(1) Remission or refund of taxes under clause (c) of sub-section (2) of Section 115 shall not ordinarily be granted unless a notice in writing of the occurrence of fire or other event in respect of which the remission is claimed has been given to the Municipal Council within thirty days of the occurrence of the event on the basis on which remission or refund is claimed, containing the following particulars namely :—

(a) Petitioner's name and the particulars regarding Municipal Number, tenements or parts of buildings or land demolished or destroyed by fire or otherwise deprived of value.

(b) Date of occurrence of fire or other event on account of which remission or refund is claimed and the period of which the same is claimed.

(c) The tax or cess leviable in each year.

4 (A) Remission of other taxes and dues.—(a) (i) Subject to the provisions of sub-rule (ii) the grant or remission of the taxes other than those referred to in rule 5, shall be at the discretion of the Municipal Council, and shall not be claimed by any person as a right.

(b) Where the right to collect fees in respect of the use of any Market, Cart-stand or slaughter house is leased out and in case of lease of Municipal buildings, the lessee or contractor shall be liable according to the terms of the agreement and no remission shall be granted except in cases in which it is proved that the lessee or contractor has suffered loss on account of unforeseen events beyond his control.

(c) The remission when granted by a Municipal Council shall bear a reasonable proportion to the loss incurred.

(d) The Municipal Council shall not consider any request for remission unless all taxes due to the Municipal Council have been paid.

(e) Where the remission has been sanctioned particulars as to the nature of the tax assessment number amount of tax remitted the period to which it relates shall be entered in the minute books or in the separate register. The total amount authorised to be remitted in each case shall be entered in words.

(f) No remission shall be made which has the effect of reduction of demand permanently.

(ii) (a) A Town Municipal Council may grant remission up to a maximum of fifty Rupees in each case, provided the total demand of such remission granted in a year in respect of such tax shall not exceed one per cent of the total demand of the Municipality in respect of such tax for that year.

(b) Where in the case of any Municipal Council, the amount to be remitted exceeds fifty rupees but does not exceed two hundred rupees the Municipal Council shall obtain the previous sanction of the Deputy Commissioner, in each case;

(c) Where in the case of any Municipal Council the amount to be remitted exceeds two hundred rupees the Municipal Council shall obtain the previous sanction of the Commissioner, in each case;

(d) Where the remission proposed under clauses (a), (b), (c) above, exceeds five per cent of the total demand of the Municipality in respect of such tax for the year the previous sanction of the Government shall be obtained.

5 Claims for refund when not entertainable and the period within which it should be made—save as otherwise provided in these rules no claim for refund of any sum paid on account of any tax or other fees shall be entered unless application in Form II therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

6 Payment of refund when not be made:—No sum shall be refunded unless the person entitles to it applies for payment within three months of delivery to him of Notice of the refund having been duly authorised. In such notice of the period within which the refund must be demanded shall be stated.

7 Validity of the Notice.—No notice shall be deemed to be validly given under Section 111 unless all the taxes due on the land or building on the date of the notice in respect of such land or building to which it relates have been paid in full.

8 Entry in assessment list of Sub-Division.—Where any land or building is sub-divided on application being made to the Chief Officer, intimating such sub-division, such officer shall unless he sees any objection to the same cause each sub-divided land or building to be entered in the Municipal Registers as if it were separate land or building.

9 Preparation and issue of bills.—All bills under sub-section (1) of Section 143 shall be prepared from the assessment list and from the information obtained by process in accordance with bye-laws and shall be issued under the signature of the Chief Officer, or other officer authorised in this behalf by the Chief Officer.

10 Suspension of process for recovery on receipt of notice vacancy.—When a notice of vacancy has been received under Section 115 process for recovery of the dues of the current year or instalment period, may be suspended till final orders are passed on the notice.

11 Owner to give notice of re-occupation.—When a notice vacancy is given under sub-section (1) of Section 115, the person giving such notice shall also give notice in writing within fifteen days, to the Chief Officer, as the case may be, of the date of subsequent re-occupation failing which no remission or refund of tax or cess may be granted if it is found that the building or land has been re-occupied during the year or instalment period.

12 Notice fees.—For every notice of demand issued under sub-section (3) of Section 142 fees shall be levied at the following rates, namely:—

Amount of demand	Fees
If the sum is less than rupees five	Ten paise
If the sum is equal to or in excess of rupees five but less than rupees ten	Twenty paise
If the sum is equal to or in excess of rupees ten but less than rupees fifty.	Fifty paise
If the sum is equal to or in excess of rupees fifty but less than rupees hundred.	Seventy-five paise
If the sum is equal to or in excess of rupees hundred.	One Rupee

13 Warrant Fees.—For Every distraint made under sub-section (5) of Section 143 fees shall be levied at the following rates namely:—

Amount distrained for	Fees
If the amount is less than rupee one	Twenty five paise
If the amount is equal to or in excess of rupee one but less than rupees five	fifty paise
If the amount is equal to or in excess of rupees five but less than rupees ten.	One rupee
If the amount is equal to or in excess of rupees ten but less than rupees fifteen.	One rupee and fifty paise
If the amount is equal to or in excess of rupees fifteen but less than rupees twenty.	Two rupees
If the amount is equal to or in excess of rupees twenty but less than rupees twenty five.	Two rupees and fifty paise
If the amount is equal to or in excess of rupees twenty-five but less than rupees thirty.	Three rupees
If the amount is equal to or in excess of rupees thirty but less than rupees thirty five.	Three rupees fifty paise
If the amount is equal to or in excess of rupees thirty-five but less than rupees forty	Four rupees
If the amount is equal to or in excess of rupees forty but less than rupees forty-five.	Four rupees fifty paise
If the amount is equal to or in excess of rupees forty-five but less than rupees fifty.	Five rupees
If the amount is equal to or in excess of rupees fifty but less than rupees sixty.	Six rupees and fifty paise
If the amount is equal to or in excess of rupees sixty but less than rupees eighty.	Seven rupees and fifty paise
If the amount is equal to or in excess of rupees eighty but less than rupees one hundred.	Nine rupees
If the amount is equal to or in excess of rupees one hundred.	Ten rupees

Where servants are kept in charge of property distrained an additional fee of one rupee per servant per day shall be levied.

14 Fee for maintenance of livestock distrained.—Fees for maintaining live-stock distrained under sub-section (5) of Section 143 shall be levied at the following rates namely.—

Sl. No.	Description of live stock	Cost for the supply of fodder and for watering for each head of livestock per day or fraction of a day
1	Elephant	... Three rupees
2	Camel	... Two rupees
3	Buffalo	... One rupee
4	Buffalo calf	... Fifty paise
5	Bull or Bullock or Cow	... One rupee
6	Heifer or calf	... Fifty paise
7	Sheep or Goat	... Twenty-five paise
8	Kid	... Twenty five paise
9	Horse	... One rupee
10	Fowl	... Twenty-five paise
11	Ass or donkey either young or grown	... Fifty paise
12	Pig	... Fifty paise
13	Bird of all kinds	... Twenty-five paise

Provided that no fee shall be charged where the owner of any such livestock pays the full amount of the Municipal dues and receives back such livestock within three hours from the time of their seizure.

15 Persons authorised to receive payment of Municipal funds and taxes.—Save where the collection on any toll or fee is framed out the Chief Officer, or any other officer or employee duly authorised by him shall receive all taxes, charges, fees or other amounts paid to the Municipal Council.

16 Time and mode of recovery:—The following taxes leviable under Section 94 shall be leviable in two equal instalments in advance in the months of April and October respectively every year:—

- (1) Tax on buildings or lands or both situated within the Municipality.
- (2) Tax on vehicles (other than Motor vehicles)
- (3) Tax on dogs
- (4) General sanitary cess
- (5) Water rate
- (6) Lighting tax

17 Levy of interest on arrears of Municipal Taxes.—Interest at six per cent per annum shall be leviable on arrears of Municipal taxes.

18 Mode of levy.—The tax imposed on buildings or lands or both situated within the Municipality shall be levied in two installments in advance in the months of April and October respectively every year.

19 One bill to be issued for one property.—All sums due for each year for all or any of the taxes by any one person on account of one and the same land or building shall be charged to such person ordinarily and shall be recoverable from him in lump.

Provided that nothing herein contained shall effect the liability of such person to any increased tax to which he may be assessed on account of the said property owing to

a revision of the rateable value of imposition of any of the taxes not imposed before on the said land or building.

20 One or several bills, for several lands or buildings owned by one person.—If any person is liable for all or any of the said taxes on account of more than one land or building it shall be competent to the Chief Officer, to charge such person in one or several bills as he shall think fit the several sums payable by him on account of such lands or buildings.

21 Demand and collection register:—The Chief Officer, shall maintain a register showing the demand, collection, adjustments arrears, excess recoveries relating to tax on lands or buildings both.

22 Inspection by Municipal staff of vacant premises:—(1) The Chief Officer, may require any person, claiming refund or remission of any tax under section 115 to arrange for the inspection of such land or building for the purpose of verification of such vacancy and every such person shall comply with such requisition.

(2) If such person fails to arrange for such inspection the Chief Officer may refuse to treat the land or buildings, as the case may be, as vacant till the day of such inspection and verification.

23 Procedure to be followed where one or more parts of any land or building are to be treated as separate property:—

Where a person desires that a part or two or more parts of any land or building be assessed as separate property, the Chief Officer may in his discretion treat such part or parts as separate property if:—

- (i) all taxes due on the entire land or building are paid.
- (ii) a plan of the land or building showing the division and duly signed by all the owners of the property, is enclosed with the application; and
- (iii) a transfer fee of two rupees has been paid in full in advance with an assurance that necessary action for transfer will be taken by the applicant immediately after the division.

24 (i) Water Rate:—Levy and collection of water rate, When water rate is levied in the form of tax assessed on buildings and lands it shall be levied and collected in the same manner as the taxes on the buildings or land in respect of which such rate is payable.

Lighting Tax.

- (ii) Levy and collection lighting tax

The lighting tax shall be levied and collected in the same manner as the tax on the building or land in respect of which the lighting tax is payable.

General Sanitary Cess.

(iii) Levy and collection of general sanitary Cess:—The general sanitary cess shall be collected in the same manner and along with the tax on the land or building in respect of which such cess is payable

Tax on Dogs.

Tax by whom payable:—The tax on dogs shall be payable by every owner or person in charge of a dog.

Tax when payable:—A tax on dogs shall be paid at the time of application for numbering and registration of the dog in accordance with the bye-laws made under clause (K) of sub-section (1) of section 324 of the Act.